

DEPARTMENT OF FOOD AND AGRICULTURE

Division of Fairs and Expositions
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September, 2003

Subject: 2002 Statement of Operations Summary

The Division of Fairs and Expositions (F&E) is pleased to present the 2002 Statement of Operations summary for the network of California fairs.

F&E realizes the importance of publishing this information in an increasingly competitive marketplace, and the impact the information can have on a fair organization when used as a management tool. We encourage all fair organizations and Boards of Directors to utilize the information to establish financial benchmarks and performance measures when planning for the future, which includes but is not limited to, the preparation of the annual operating budget. The financial statistics have been grouped by fair class size in order to enhance comparative analysis of similarly sized organizations.

We are committed to providing valuable resources to the network of California fairs as they become available. This information is also available at www.cdfa.ca.gov/fe.

If you have any questions regarding this publication, please contact Bruce Lim, Assistant Director, at 263-2459 or via email at blim@cdfa.ca.gov or me at 263-2952 or via email at ehouser@cdfa.ca.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Liz Houser".

Liz Houser
Director

Enclosure

NETWORK OF CALIFORNIA FAIRS

(Sorted by Fair Organization Name)

Class	DAA or Co. Abbr.	Fair Organization Name	City	County
VI	ALA	Alameda County Fair	Pleasanton	Alameda
II	26	Amador County Fair	Plymouth	Amador
V	50	Antelope Valley Fair	Lancaster	Los Angeles
VI	21	Big Fresno Fair	Fresno	Fresno
II	BUT	Butte County Fair	Gridley	Butte
II	39	Calaveras Co. Fair & Jumping Frog Jubilee	Angels Camp	Calaveras
VII	XPO	California Exposition & State Fair	Sacramento	Sacramento
V	16	California Mid-State Fair	Paso Robles	San Luis Obispo
III	45	California Mid-Winter Fair & Fiesta	Imperial	Imperial
I	MAD	Chowchilla-Madera County Fair	Chowchilla	Madera
I	CLO	Cloverdale Citrus Fair	Cloverdale	Sonoma
I	54	Colorado River Country Fair	Blythe	Riverside
I	44	Colusa County Fair	Colusa	Colusa
III	23	Contra Costa County Fair	Antioch	Contra Costa
I	41	Del Norte County Fair	Crescent City	Del Norte
II	53	Desert Empire Fair	Ridgecrest	San Bernardino
II	36	Dixon May Fair	Dixon	Solano
II	18	Eastern Sierra Tri-County Fair	Bishop	Inyo
III	EDO	El Dorado County Fair	Placerville	El Dorado
IV	46	Farmers Fair & Festival	Perris	Riverside
II	42	Glenn County Fair	Orland	Glenn
II	20	Gold Country Fair	Auburn	Placer
VI	01A	Grand National Rodeo, Horse & Stock Show	Daly City	San Francisco
III	HUM	Humboldt County Fair	Ferrdale	Humboldt
I	SHA	Inter-Mountain Fair of Shasta Co.	McArthur	Shasta
V	15	Kern County Fair	Bakersfield	Kern
II	24A	Kings Fair	Hanford	Kings
II	49	Lake County Fair	Lakeport	Lake
II	LAS	Lassen County Fair	Susanville	Lassen
III	SJO	Lodi Grape Festival & Harvest Fair	Lodi	San Joaquin
VII	LAN	Los Angeles County Fair	Pomona	Los Angeles
III	21A	Madera District Fair	Madera	Madera
III	MAR	Marin County Fair & Exposition	San Rafael	Marin
II	35A	Mariposa County Fair & Homecoming	Mariposa	Mariposa
I	MEN	Mendocino County Fair & Apple Show	Boonville	Mendocino
III	35	Merced County Fair	Merced	Merced
II	MER	Merced County Spring Fair	Los Banos	Merced
I	34	Modoc District Fair	Cedarville	Modoc
IV	07	Monterey County Fair	Monterey	Monterey
II	29	Mother Lode Fair	Sonora	Tuolumne
III	NAP	Napa County Fair	Calistoga	Napa
III	25	Napa Town and Country Fair	Napa	Napa
VI	NOS	National Orange Show	San Bernardino	San Bernardino
III	17	Nevada County Fair	Grass Valley	Nevada
II	01*	Oakland Fair	Oakland	Alameda

* Possible reactivation of agricultural fairs in Oakland and San Francisco - governance structure TBD.

NETWORK OF CALIFORNIA FAIRS

(Sorted by Fair Organization Name)

Class	DAA or Co. Abbr.	Fair Organization Name	City	County
VII	32	Orange County Fair	Costa Mesa	Orange
III	PLA	Placer County Fair	Roseville	Placer
II	PLU	Plumas-Sierra County Fair	Quincy	Plumas
III	09	Redwood Acres Fair	Eureka	Humboldt
II	12	Redwood Empire Fair	Ukiah	Mendocino
IV	RIV	Riverside County Fair & National Date Festival	Indio	Riverside
I	52	Sacramento County Fair	Sacramento	Sacramento
III	MON	Sailinas Valley Fair	King City	Monterey
I	33	San Benito County Fair	Tres Pinos	San Benito
	SBE	San Benito Saddle Horse Show, Rodeo, & Fair	Tres Pinos	San Benito
IV	28	San Bernardino County Fair	Victorville	San Bernardino
VII	22	San Diego County Fair	Del Mar	San Diego
I	51	San Fernando Valley Fair	Burbank	Los Angeles
I	05*	San Francisco Fair	San Francisco	San Francisco
V	02	San Joaquin County Fair	Stockton	San Joaquin
IV	SMA	San Mateo County Exposition & Fair	San Mateo	San Mateo
IV	19	Santa Barbara Fair and Exposition	Santa Barbara	Santa Barbara
VI	SCL	Santa Clara County Fair	San Jose	Santa Clara
III	14	Santa Cruz County Fair	Watsonville	Santa Cruz
IV	37	Santa Maria Fair Park Home of the Santa Barbara County Fair	Santa Maria	Santa Barbara
II	48	Schools Involvement Fair	Walnut	Los Angeles
III	27	Shasta District Fair	Anderson	Shasta
III	03	Silver Dollar Fair	Chico	Butte
II	10	Siskiyou Golden Fair	Yreka	Siskiyou
V	SOL	Solano County Fair	Vallejo	Solano
VI	SON	Sonoma County Fair & Exposition	Santa Rosa	Sonoma
III	04	Sonoma-Marin Fair	Petaluma	Sonoma
IV	38	Stanislaus County Fair	Turlock	Stanislaus
II	30	Tehama District Fair	Red Bluff	Tehama
I	TRI	Trinity County Fair	Hayfork	Trinity
IV	24	Tulare County Fair	Tulare	Tulare
I	10A	Tulelake-Butte Valley Fair	Tulelake	Siskiyou
V	31	Ventura County Fair	Ventura	Ventura
II	40	Yolo County Fair	Woodland	Yolo
III	13	Yuba-Sutter Fair	Yuba City	Sutter

* Possible reactivation of agricultural fairs in Oakland and San Francisco - governance structure TBD.

**NETWORK OF CALIFORNIA FAIRS
2002/2003 EXPENDITURE PLAN**

**Profile of Fair Class Levels &
2002/2003 Local (Base) Allocations**

Class Level	Allocation Criteria			# of Fairs Per Class	Local (Base) Allocation	Total Allocation Per Class Level
	Operating Revenue (\$1,000's)	Fair Attendance (1,000's)	Perm/Temp Staff			
I	Up to 200	Up to 20	Up to 7	13	\$180,000	\$2,340,000
II *	200 - 450	20 - 40	7 - 10	21	150,000	3,150,000
III	450 - 1,000	40 - 80	10 - 20	19	124,000	2,356,000
IV	1,000 - 3,000	80 - 175	20 - 40	9	105,000	945,000
V	3,000 - 6,000	175 - 250	40 - 80	6	40,000	240,000
VI	6,000 - 10,000	250 - 400	80 - 120	6	35,000	210,000
VII	Over 10,000	Over 400	Over 120	3	35,000	105,000
Special Events (Supplemental allocation):						
Grand National Rodeo (1A DAA)					140,000	140,000
Great Western Livestock Show (24th DAA)					50,000	50,000
San Benito County Saddle Horse Show					50,000	50,000
Alameda County Fair / SAGE - Agricultural Roots Festival					30,000	30,000
					<u>\$9,616,000</u>	

Fairs not receiving base allocation in Fiscal Year 2002/2003:
California State Fair and Exposition
5th DAA (deactivated)

* Funding has been budgeted for possible reactivation of the 1st DAA in Oakland, currently a Class II fair.

Network of California Fairs 2002 Unrestricted Reserve Statistical Summary

	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7
Number of Fairs	13	20	19	9	6	6	4
Average Reserve - Dollars (\$\$)	\$75,162	\$182,483	\$371,122	\$537,321	\$1,257,455	\$2,014,921	\$12,436,274
Average Reserve - Percent (%)	18.01%	31.84%	31.53%	22.12%	26.37%	22.45%	46.03%
Reserve High Within Class Size:							
- By Dollars (\$\$)	\$360,174	\$455,488	\$1,175,396	\$923,024	\$1,869,509	\$5,890,099	\$19,437,223
- By Percentage (%)	94.67%	111.72%	80.90%	55.20%	54.37%	70.04%	111.94%
Reserve Low Within Class Size:							
- By Dollars (\$\$)	(\$198,313)	\$14,715	\$55,554	(\$94,952)	\$605,895	(\$564,789)	\$5,509,450
- By Percentage (%)	-62.78%	3.26%	7.47%	-5.88%	13.49%	-11.40%	15.17%



**Class I Fairs
STOP Summary**



	10-A DAA, Tulelake-Butte Valley Fair	33rd DAA, San Benito County Fair	34th DAA, Modoc-Last Frontier Fair	41st DAA, Del Norte County Fair	44th DAA, Colusa County Fair	51st DAA, San Fernando Valley Fair	52nd DAA, Sacramento County Fair	54th DAA, Colorado River Country Fair
Beginning Resources 1/1/2002	\$150,075	\$88,200	\$45,979	\$36,996	\$80,111	(\$286,933)	\$341,922	(\$90,356)
Resources Acquired:								
State Allocation	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
Other	0	6,000	0	0	0	0	0	0
Operating Revenues:								
Admissions to Grounds	0	57,048	12,096	65,523	77,097	61,501	0	57,053
Industrial and Commercial Space	20,940	16,560	2,756	0	12,807	24,675	51,831	0
Concessions	68,047	39,227	9,168	67,960	73,418	35,945	106,485	56,429
Exhibits	11,916	13,582	5,802	3,016	2,104	4,333	10,443	2,508
Horse Show	1,555	17,111	17,570	240	0	0	0	0
Fair Attractions	17,837	0	16,323	4,158	26,954	0	4,750	3,514
Interim Attractions	0	0	0	27,762	130,793	0	0	0
Miscellaneous Fair	20,960	36,270	5,050	14,927	44,631	25,898	25,582	29,542
Miscellaneous Non-Fair	0	3,542	0	1,025	13,240	0	0	6,491
Interim Revenue	98,400	135,060	14,497	90,648	56,505	31	3,651	102,138
Prior Year Revenue Adjustment	(176)	13,868	0	1,066	0	(1,922)	0	2,100
Other Operating Revenue	5,050	6,970	4,140	4,045	10,784	74,041	15,942	3,382
Total Operating Revenues	244,529	339,238	87,400	280,370	448,333	224,502	218,684	263,157
Operating Expenditures:								
Administration	119,597	183,140	83,880	164,493	198,361	89,725	192,670	175,210
Maintenance & General Operations	115,957	187,937	94,626	151,054	225,275	3,290	26,328	145,357
Publicity	10,167	22,093	12,096	14,069	20,874	44,821	41,803	4,542
Attendance Operations	9,592	16,365	7,723	9,756	22,050	50,074	0	18,200
Miscellaneous Fair	5,178	9,248	6,705	5,093	7,039	34,965	10,612	7,397
Miscellaneous Non-Fair Programs	12,205	0	0	1,718	9,264	0	0	7,310
Premiums	27,511	24,303	15,706	9,374	10,051	3,805	15,659	6,647
Exhibits	23,270	28,134	10,352	17,426	23,568	46,343	50,012	8,408
Horse Show	2,220	19,497	17,852	755	0	0	0	12
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	140	0	0	0	0
Horse Racing (Satellite Wagering)	0	0	0	0	0	0	0	0
Fair Entertainment Expense	37,114	36,200	39,280	87,047	59,109	119,926	42,126	42,329
Interim Entertainment Expense	0	0	0	370	62,478	0	0	3,921
Equipment Funded by Fair	4,399	0	0	4,524	0	0	0	0
Prior Year Expense Adjustment	7,205	36,177	(906)	(451)	1,851	(76,846)	1,223	(6,288)
Cash (Over/Under)	0	(52)	0	175	(316)	(222)	0	76
Capital Expenditures Funded by Fair	0	0	0	0	0	0	0	5,078
Total Operating Expenditures	374,415	563,042	287,314	465,543	639,604	315,882	380,433	418,199
Other Addition/(Reduction) in Resources	0	34,894	0	0	0	0	0	0
Net Effect	50,114	(2,910)	(19,915)	(5,173)	(11,271)	88,620	18,251	24,958
Ending Resources 12/31/2002	200,189	85,290	26,064	31,824	68,840	(198,313)	360,174	(65,399)
Reserve Percentage	53.5%	15.1%	9.1%	6.8%	10.8%	-62.8%	94.7%	-15.6%

 CDFA TM	10-A DAA, Tulelake-Butte Valley Fair	33rd DAA, San Benito County Fair	34th DAA, Modoc-Last Frontier Fair	41st DAA, Del Norte County Fair	44th DAA, Colusa County Fair	51st DAA, San Fernando Valley Fair	52nd DAA, Sacto. County Fair	54th DAA, Colorado River Country Fair
Statement of Financial Condition								
Assets								
Cash:								
Restricted Cash	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0
Available Cash	227,985	149,873	115,865	56,028	288,458	(100,887)	511,153	89,086
Accounts Receivable	51,021	19,134	934	299,258	34,393	836	6,031	4,427
Other Assets	0	954	0	4,976	9,906	0	0	(40,135)
Land	17,250	61,442	600	20,353	3,298	0	0	61,308
Buildings and Improvements	1,878,968	2,124,531	1,153,526	1,807,718	985,859	0	20,570	1,771,203
Equipment	322,068	184,692	101,660	95,564	105,898	35,200	0	181,538
Less Accumulated Depreciation	0	0	0	0	0	0	0	0
Total Assets	2,497,292	2,540,626	1,372,586	2,283,897	1,427,811	2,935,150	537,755	2,067,427
Obligations & Net Resources								
Insurance Fees Payable	0	0	0	786	0	0	0	883
Accounts Payable	11,722	8,003	210	59,855	11,243	75,050	16,529	2,719
Payroll Liabilities	(89)	5,197	0	0	1,047	0	922	14,338
Deferred Revenue	45,000	1,440	51,387	8,244	161,803	45,000	45,925	31,195
Other Liabilities	186	3	0	9,299	0	1,083	0	25,996
Guarantee Deposits	575	11,590	175	130	46,420	0	0	22,398
Long Term Debt	0	0	0	2,760	0	0	0	2,322
Compensated Absences Liability	20,109	16,774	38,964	15,082	38,141	0	0	18,927
Total Obligations	77,504	43,007	90,736	96,157	258,654	121,133	63,376	118,777
Net Resources								
Resources for Junior Livestock Auction	0	26,514	0	6,549	5,262	7,703	45,599	0
Investment in Capital Assets	2,219,598	2,370,665	1,255,786	1,914,537	1,095,055	35,200	20,570	2,014,048
Resources Available for Operations	200,189	85,290	26,064	31,824	68,840	(198,313)	360,174	(65,399)
Resources Available for Projects	0	15,149	0	0	0	(30,573)	48,035	0
Resources (Other)	0	0	0	234,830	0	3,000,000	0	0
Total Obligations & Resources	\$2,497,292	\$2,540,626	\$1,372,586	\$2,283,897	\$1,427,811	\$2,935,150	\$537,755	\$2,067,427

	Cloverdale Citrus Fair	Chowchilla- Madera County Fair	Mendocino County Fair	Inter-Mountain Fair of Shasta County	Trinity County Fair
Beginning Resources 1/1/2002	\$89,173	(\$27,969)	\$106,773	\$22,862	\$37,476
Resources Acquired:					
State Allocation	180,000	180,000	180,000	180,000	180,000
Other	12,400	50,000	4,639	24,000	25,000
Operating Revenues:					
Admissions to Grounds	38,057	52,117	58,233	46,398	17,227
Industrial and Commercial Space	7,709	9,200	8,625	8,674	7,796
Concessions	23,118	39,458	45,718	57,033	23,983
Exhibits	3,231	17,853	4,855	4,547	8,791
Horse Show	0	0	1,783	1,192	1,766
Fair Attractions	35	8,365	2,748	52,587	31,445
Interim Attractions	140,840	69,652	0	0	1,657
Miscellaneous Fair	31,680	15,725	30,934	17,784	5,658
Miscellaneous Non-Fair	24,739	17,265	2,385	0	0
Interim Revenue	120,066	58,281	34,301	97,588	53,227
Prior Year Revenue Adjustment	622	1,916	0	0	0
Other Operating Revenue	7,455	12,258	0	0	0
Total Operating Revenues	397,552	302,090	189,582	285,803	151,550
Operating Expenditures:					
Administration	118,276	165,561	127,840	180,066	111,909
Maintenance & General Operations	92,566	169,182	125,816	163,279	132,386
Publicity	10,834	6,566	6,003	13,716	6,804
Attendance Operations	7,254	17,303	9,201	10,826	4,023
Miscellaneous Fair	4,833	2,000	12,354	5,823	3,023
Miscellaneous Non-Fair Programs	9,676	14,458	960	0	0
Premiums	11,857	20,335	30,721	29,482	7,542
Exhibits	5,723	18,028	17,794	24,743	18,105
Horse Show	0	0	200	186	3,840
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0	0
Horse Racing (Satellite Wagering)	0	0	0	0	0
Fair Entertainment Expense	30,806	57,987	22,877	59,969	27,947
Interim Entertainment Expense	106,626	18	0	0	1,250
Equipment Funded by Fair	11,547	0	2,992	0	0
Prior Year Expense Adjustment	4,039	9,759	0	0	255
Cash (Over/Under)	61	(156)	0	0	0
Capital Expenditures Funded by Fair	4,239	16,266	0	24,135	0
Total Operating Expenditures	418,337	497,307	356,758	512,225	317,084
Other Addition/(Reduction) in Resources	0	0	0	0	(775)
Net Effect	171,615	34,782	17,463	(22,422)	38,691
Ending Resources 12/31/2002	260,787	6,813	124,236	440	76,167
Reserve Percentage	62.3%	1.4%	34.8%	0.1%	24.0%

 CDFA™	Cloverdale Citrus Fair	Chowchilla- Madera County Fair	Mendocino County Fair	Inter-Mountain Fair of Shasta	Trinity County Fair
Statement of Financial Condition					
Assets					
Cash:					
Restricted Cash	\$0	\$0	\$0	\$0	\$0
Available Cash	378,726	21,675	207,170	(3,680)	81,811
Accounts Receivable	4,262	15,652	0	5,043	11,679
Other Assets	35,514	18,000	0	0	1,053
Land	27,233	90,380	21,635	999	0
Buildings and Improvements	749,235	3,175,258	1,994,216	2,672,100	0
Equipment	106,678	94,765	69,551	211,889	40,131
Less Accumulated Depreciation	0	0	0	0	0
Total Assets	1,301,648	3,415,731	2,292,572	2,886,352	134,674
Obligations & Net Resources					
Insurance Fees Payable	(35)	0	0	0	0
Accounts Payable	9,329	11,816	0	0	(617)
Payroll Liabilities	1,707	3,747	0	0	0
Deferred Revenue	134,770	1,585	0	0	0
Other Liabilities	0	22,207	0	0	0
Guarantee Deposits	6,608	0	750	0	(554)
Long Term Debt	0	72,423	0	0	0
Compensated Absences Liability	3,668	2,383	19,344	0	6,903
Total Obligations	156,046	114,161	20,094	0	5,732
Net Resources					
Resources for Junior Livestock Auction	0	5,084	0	10,257	7,962
Investment in Capital Assets	883,146	3,289,674	2,085,402	2,884,988	40,131
Resources Available for Operations	260,787	6,812	169,236	440	76,167
Resources Available for Projects	1,669	0	17,840	(9,333)	4,681
Resources (Other)	0	0	0	0	0
Total Obligations & Resources	\$1,301,648	\$3,415,731	\$2,292,572	\$2,886,352	\$134,674

**Class II Fairs
STOP Summary**



 CDFA™	10th DAA, Siskiyou Golden Fair	12th DAA, Redwood Empire Fair	18th DAA, Eastern Sierra Tri-County Fair	20th DAA, Gold Country Fair	24-A DAA, Kings Fair	26th DAA, Amador County Fair	29th DAA, Mother Lode Fair	30th DAA, Tehama District Fair
Beginning Resources 1/1/2002	\$233,324	\$355,213	\$383,176	\$108,934	\$53,239	\$34,709	\$78,368	\$400,671
Resources Acquired:								
State Allocation	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Other	2,236	0	0	0	0	0	0	0
Operating Revenues:								
Admissions to Grounds	103,132	86,513	95,021	119,076	129,742	154,071	174,840	91,978
Industrial and Commercial Space	32,883	12,552	24,238	22,400	33,000	24,160	22,400	4,550
Concessions	128,151	67,012	87,892	122,435	106,485	100,149	26,932	69,997
Exhibits	3,337	81	14,737	3,995	20,410	24,061	6,398	5,356
Horse Show	3,559	0	4,620	0	0	20,928	0	6,240
Fair Attractions	103,479	0	66,340	26,588	6,752	99,825	0	2,407
Interim Attractions	14,703	65,213	0	0	0	0	0	0
Miscellaneous Fair	12,453	32,726	47,859	29,977	83,143	25,923	21,300	35,280
Miscellaneous Non-Fair	2,004	0	10,206	0	0	1,759	0	0
Interim Revenue	86,339	320,251	208,130	326,933	200,933	71,468	177,421	284,995
Prior Year Revenue Adjustment	4,339	0	26	5,504	2,123	(896)	3,442	639
Other Operating Revenue	13,828	11,872	23,851	4,442	0	20,587	37,022	11,491
Total Operating Revenues	508,207	596,220	582,921	661,350	582,588	542,036	469,755	512,933
Operating Expenditures:								
Administration	185,719	244,519	217,351	263,741	165,412	205,982	179,015	232,169
Maintenance & General Operations	182,468	273,560	184,298	264,489	267,142	205,492	215,800	226,664
Publicity	9,579	17,117	16,253	53,885	47,899	47,332	11,698	23,026
Attendance Operations	31,461	16,913	24,635	28,521	23,221	41,900	29,673	15,059
Miscellaneous Fair	5,543	7,177	18,750	10,291	27,386	8,697	9,895	17,903
Miscellaneous Non-Fair Programs	0	0	838	0	3,640	1,784	0	0
Premiums	29,023	11,379	27,210	17,223	7,358	29,672	10,742	24,335
Exhibits	20,400	38,383	39,334	26,847	27,768	24,402	23,364	25,263
Horse Show	3,670	0	6,125	0	0	21,557	0	7,224
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0	0	0	0	0
Horse Racing (Satellite Wagering)	0	0	0	0	0	0	0	0
Fair Entertainment Expense	109,594	73,928	118,851	131,594	149,270	90,125	94,346	63,410
Interim Entertainment Expense	3,634	13,164	0	0	0	0	0	290
Equipment Funded by Fair	1,541	1,874	3,233	813	787	0	27,192	0
Prior Year Expense Adjustment	7,377	(3,615)	477	6,007	8,359	805	(1,522)	(11,540)
Cash (Over/Under)	(149)	10	476	330	145	67	(34)	(30)
Capital Expenditures Funded by Fair	151	0	2,778	5,979	6,096	1,470	5,381	1,685
Total Operating Expenditures	590,011	694,409	660,609	809,720	734,483	679,282	605,550	625,458
Other Addition/(Reduction) in Resources	0	0	0	0	0	0	0	0
Net Effect	70,432	51,811	72,312	1,630	(1,896)	12,755	14,205	37,475
Ending Resources 12/31/2002	303,756	407,024	455,488	110,564	51,343	47,465	92,574	438,147
Reserve Percentage	51.5%	58.6%	68.9%	13.7%	7.0%	7.0%	15.3%	70.1%

 CDFA™	10th DAA, Siskiyou Golden Fair	12th DAA, Redwood Empire Fair	18th DAA, Eastern Sierra Tri-County Fair	20th DAA, Gold Country Fair	24-A DAA, Kings Fair	26th DAA, Amador County Fair	29th DAA, Mother Lode Fair	30th DAA, Tehama District Fair
Statement of Financial Condition								
Assets								
Cash:								
Restricted Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Available Cash	379,592	450,569	505,197	261,509	42,871	52,790	220,557	503,347
Accounts Receivable	21,410	40,458	22,758	22,342	6,308	74,080	9,978	4,020
Other Assets	1,534	795	181	0	1,615	6,374	0	7,481
Land	0	52,358	0	54,370	45,707	9,764	239,127	5,000
Buildings and Improvements	2,579,030	3,043,647	1,979,130	2,550,809	1,558,274	2,416,153	1,928,430	1,763,237
Equipment	456,081	159,827	95,020	44,834	298,084	150,907	163,133	118,534
Less Accumulated Depreciation	0	0	0	0	0	0	0	0
Total Assets	3,437,648	3,747,654	2,602,287	2,933,864	1,952,858	2,710,068	2,561,225	2,401,619
Obligations & Net Resources								
Insurance Fees Payable	0	557	0	0	0	(7)	0	0
Accounts Payable	21,742	15,639	10,477	15,976	3,480	13,902	17,673	4,960
Payroll Liabilities	70	0	221	414	365	364	0	774
Deferred Revenue	47,081	12,211	10,003	101,915	0	46,821	40,175	11,123
Other Liabilities	0	567	0	0	0	0	21,145	0
Guarantee Deposits	0	9,220	300	7,200	4,600	2,385	5,700	666
Long Term Debt	0	0	0	0	0	4,422	107,580	0
Compensated Absences Liability	29,891	29,957	31,803	34,994	10,727	22,313	37,316	34,687
Total Obligations	98,782	68,151	52,804	160,499	19,172	90,200	229,590	52,211
Net Resources								
Resources for Junior Livestock Auction	0	16,645	3,943	12,787	2,953	0	15,951	0
Investment in Capital Assets	3,035,111	3,255,832	2,074,151	2,650,013	1,902,065	2,572,403	2,223,110	1,886,771
Resources Available for Operations	303,756	407,024	455,488	110,564	51,343	47,465	92,574	438,147
Resources Available for Projects	0	0	15,901	0	(22,674)	0	0	24,489
Resources (Other)	0	0	0	0	0	0	0	0
Total Obligations & Resources	\$3,437,648	\$3,747,654	\$2,602,287	\$2,933,864	\$1,952,858	\$2,710,068	\$2,561,225	\$2,401,619

	35-A DAA, Mariposa County Fair	36th DAA, Dixon May Fair	39th DAA, Calaveras County Fair	40th DAA, Yolo County Fair	42nd DAA, Glenn County Fair	48th DAA, Schools Involvement Fair	49th DAA, Lake County Fair	53rd DAA, Desert Empire Fair
Beginning Resources 1/1/2002	\$198,932	\$69,479	\$157,938	\$304,456	\$82,143	\$320,549	\$187,208	\$19,471
Resources Acquired:								
State Allocation	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Other	0	0	0	0	0	0	1,514	0
Operating Revenues:								
Admissions to Grounds	88,331	220,711	286,644	0	53,045	0	134,457	34,647
Industrial and Commercial Space	9,454	45,911	37,768	49,450	11,250	0	35,199	14,150
Concessions	72,713	151,360	72,604	248,609	46,690	0	105,345	28,813
Exhibits	9,722	13,325	16,975	2,314	8,594	0	6,527	1,081
Horse Show	21,533	0	15,290	8,729	804	0	3,862	1,337
Fair Attractions	25,671	175,494	0	74,553	15,903	0	0	5,386
Interim Attractions	0	0	0	0	16,350	300	70,269	0
Miscellaneous Fair	19,768	68,571	68,169	48,475	32,385	0	34,610	7,531
Miscellaneous Non-Fair	8,663	0	0	0	1,800	0	0	73,661
Interim Revenue	162,640	202,784	161,275	227,058	79,188	0	99,451	76,404
Prior Year Revenue Adjustment	6,389	6,411	1,401	2,628	(433)	(6,778)	1,406	3,606
Other Operating Revenue	4,118	13,563	4,076	26,395	15,754	91,020	8,496	50,289
Total Operating Revenues	429,002	898,130	664,203	688,211	281,330	84,542	499,622	296,905
Operating Expenditures:								
Administration	184,261	216,536	190,308	244,278	92,400	159,724	205,082	203,907
Maintenance & General Operations	178,750	235,866	315,134	330,775	148,144	37,985	246,788	139,764
Publicity	8,205	63,480	56,246	23,256	18,545	2,500	16,964	10,167
Attendance Operations	31,840	93,745	57,892	57,217	24,452	0	42,345	6,744
Miscellaneous Fair	14,938	31,351	30,888	20,217	14,791	4,371	5,529	7,309
Miscellaneous Non-Fair Programs	0	0	0	0	145	0	0	36,672
Premiums	20,831	19,753	22,476	32,406	19,755	27,062	20,414	4,841
Exhibits	18,776	47,550	30,466	33,046	22,821	21,255	30,930	4,072
Horse Show	37,069	0	15,184	4,877	429	0	6,814	1,343
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0	0	0	0	0
Horse Racing (Satellite Wagering)	0	0	0	0	0	0	0	0
Fair Entertainment Expense	36,105	339,637	127,613	55,177	51,418	8,605	46,353	37,512
Interim Entertainment Expense	1,397	250	0	0	0	0	6,890	0
Equipment Funded by Fair	0	0	6,451	7,296	0	0	9,140	0
Prior Year Expense Adjustment	7,798	2,475	1,156	13,778	(45)	678	704	(595)
Cash (Over/Under)	67	33	1,331	(79)	4	0	226	(75)
Capital Expenditures Funded by Fair	10,260	0	0	13,000	0	0	6,500	0
Total Operating Expenditures	550,298	1,050,676	855,145	835,245	392,860	262,180	644,679	451,661
Other Addition/(Reduction) in Resources	0	0	0	0	0	0	0	0
Net Effect	28,704	(2,546)	(40,941)	2,966	38,470	(27,639)	6,457	(4,756)
Ending Resources 12/31/2002	227,635	66,933	116,997	307,421	120,613	292,910	193,665	14,715
Reserve Percentage	41.4%	6.4%	13.7%	36.8%	30.7%	111.7%	30.0%	3.3%

 CDFA ™	35-A DAA, Mariposa County Fair	36th DAA, Dixon May Fair	39th DAA, Calaveras County Fair	40th DAA, Yolo County Fair	42nd DAA, Glenn County Fair	48th DAA, Schools Involvement Fair	49th DAA, Lake County Fair	53rd DAA, Desert Empire Fair
Statement of Financial Condition								
Assets								
Cash:								
Restricted Cash	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0
Available Cash	221,910	154,771	195,942	264,426	176,382	338,763	294,672	35,194
Accounts Receivable	74,334	11,214	16,104	100,170	31,353	20,272	8,573	53,358
Other Assets	33,268	7,451	6,406	125	0	667	0	3,938
Land	5,243	35,602	71,698	174,214	2,900	0	240,662	71,375
Buildings and Improvements	2,868,562	2,524,461	2,924,991	2,761,286	1,955,549	0	2,133,141	1,704,278
Equipment	144,846	270,003	62,102	402,132	65,495	18,698	91,725	82,860
Less Accumulated Depreciation	0	0	0	0	0	0	0	0
Total Assets	3,348,164	3,003,501	3,277,242	3,702,353	2,231,679	3,378,401	2,768,772	1,951,003
Obligations & Net Resources								
Insurance Fees Payable	60	0	0	0	0	63	0	539
Accounts Payable	25,652	11,866	1,704	0	9,645	6,240	11,577	17,685
Payroll Liabilities	(200)	(146)	3,357	2,046	0	3,304	3,833	5,571
Deferred Revenue	50,607	61,176	45,880	20,969	47,125	55,000	36,636	19,318
Other Liabilities	0	0	0	0	0	0	215	2,779
Guarantee Deposits	3,361	1,545	5,466	200	350	0	4,550	2,416
Long Term Debt	0	0	0	0	0	0	0	0
Compensated Absences Liability	22,397	31,149	19,490	32,583	15,845	2,186	15,623	29,466
Total Obligations	101,877	105,589	75,897	55,799	72,965	66,793	72,433	77,774
Net Resources								
Resources for Junior Livestock Auction	0	(12,224)	25,419	1,500	3,629	0	37,147	0
Investment in Capital Assets	3,018,651	2,830,066	3,058,790	3,337,632	2,023,944	18,698	2,465,527	1,858,514
Resources Available for Operations	227,635	66,933	116,997	307,421	120,613	292,910	193,665	14,715
Resources Available for Projects	0	13,137	139	0	0	0	0	0
Resources (Other)	0	0	0	0	10,528	3,000,000	0	0
Total Obligations & Resources	\$3,348,164	\$3,003,501	\$3,277,242	\$3,702,353	\$2,231,679	\$3,378,401	\$2,768,772	\$1,951,003

 CDFA™	Butte County Fair	Lassen County Fair	Merced County Fair	Plumas-Sierra County Fair (FY 01/02)
Beginning Resources 1/1/2002	\$106,356	\$195,593	\$49,859	\$43,059
Resources Acquired:				
State Allocation	150,000	150,000	150,000	150,000
Other	0	35,000	0	52,838
Operating Revenues:				
Admissions to Grounds	81,518	29,044	185,883	36,876
Industrial and Commercial Space	25,275	8,400	25,365	4,325
Concessions	94,797	78,294	143,959	71,641
Exhibits	7,701	8,653	25,446	16,444
Horse Show	0	5,113	0	3,995
Fair Attractions	39,716	54,691	67,487	44,448
Interim Attractions	0	12,517	0	8,896
Miscellaneous Fair	63,259	22,551	22,158	55,490
Miscellaneous Non-Fair	0	3,378	0	2,954
Interim Revenue	115,371	89,963	169,089	87,136
Prior Year Revenue Adjustment	(281)	200	164	5,226
Other Operating Revenue	12,436	21,387	32,410	99,159
Total Operating Revenues	439,792	334,191	671,961	436,590
Operating Expenditures:				
Administration	158,941	188,494	266,925	185,605
Maintenance & General Operations	236,653	166,807	241,378	278,833
Publicity	27,917	12,334	25,578	8,918
Attendance Operations	31,180	12,741	43,613	22,771
Miscellaneous Fair	6,762	10,487	6,235	20,562
Miscellaneous Non-Fair Programs	0	426	0	0
Premiums	17,559	10,795	34,402	21,067
Exhibits	29,270	11,068	63,568	18,835
Horse Show	0	7,049	0	1,000
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0
Horse Racing (Satellite Wagering)	0	0	0	0
Fair Entertainment Expense	53,193	76,358	138,164	71,319
Interim Entertainment Expense	2,236	12,422	0	0
Equipment Funded by Fair	1,500	3,011	0	803
Prior Year Expense Adjustment	846	(228)	5,990	1,780
Cash (Over/Under)	72	(311)	205	42
Capital Expenditures Funded by Fair	5,360	9,664	9,632	2,999
Total Operating Expenditures	571,489	521,117	835,690	634,534
Other Addition/(Reduction) in Resources	0	0	0	0
Net Effect	18,303	(1,926)	(13,729)	4,894
Ending Resources 12/31/2002	124,658	193,667	36,131	47,953
Reserve Percentage	21.8%	37.2%	4.3%	7.6%

 CDFA™	Butte County Fair	Lassen County Fair	Merced County Fair	Plumas Sierra County Fair (FY 00/01)
Statement of Financial Condition				
Assets				
Cash:				
Restricted Cash	\$0	\$0	\$0	\$0
Available Cash	246,414	197,699	23,419	120,459
Accounts Receivable	8,074	0	43,645	48,529
Other Assets	476	0	16,000	3,900
Land	0	0	448,650	28,221
Buildings and Improvements	1,796,103	0	1,668,193	1,439,073
Equipment	107,133	0	171,244	145,679
Less Accumulated Depreciation	0	0	0	0
Total Assets	2,158,200	197,699	2,371,150	1,785,861
Obligations & Net Resources				
Insurance Fees Payable	0	0	0	0
Accounts Payable	34,993	0	0	30,132
Payroll Liabilities	5,845	0	0	16,088
Deferred Revenue	44,310	0	38,000	43,622
Other Liabilities	9,727	0	0	307
Guarantee Deposits	1,100	0	0	2,700
Long Term Debt	8,040	0	10,885	31,447
Compensated Absences Liability	16,888	0	0	0
Total Obligations	120,903	0	48,885	124,296
Net Resources				
Resources for Junior Livestock Auction	17,444	0	(1,953)	0
Investment in Capital Assets	1,895,196	0	2,288,087	1,612,972
Resources Available for Operations	124,658	193,667	36,131	47,953
Resources Available for Projects	0	4,032	0	619
Resources (Other)	0	0	0	20
Total Obligations & Resources	\$2,158,200	\$197,699	\$2,371,150	\$1,785,861

	3rd DAA, Silver Dollar Fair	4th DAA, Sonoma Marin Fair	9th DAA, Redwood Acres Fair	13th DAA, Yuba Sutter Fair	14th DAA, Santa Cruz County Fair	17th DAA, Nevada County Fair	21-A DAA, Madera District Fair	23rd DAA, Contra Costa County Fair
Beginning Resources 1/1/2002	\$502,266	\$1,069,927	\$72,204	\$223,948	\$451,609	\$598,332	\$348,929	\$284,716
Resources Acquired:								
State Allocation	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000
Other	9,364	0	0	0	0	0	0	0
Operating Revenues:								
Admissions to Grounds	232,334	504,677	60,263	176,455	307,214	306,844	192,214	174,234
Industrial and Commercial Space	54,115	44,122	9,020	21,495	35,020	20,521	31,325	57,100
Concessions	182,511	89,481	35,931	139,673	169,151	388,947	169,298	132,166
Exhibits	7,470	46,686	8,338	10,410	21,228	25,069	8,099	6,603
Horse Show	1,181	0	0	0	28,049	9,233	0	0
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0	0	91,220	0	72,304
Horse Racing (Satellite Wagering)	0	0	61,397	0	0	0	0	0
Fair Attractions	7,065	14,721	0	31,344	0	55,682	14,832	17,490
Interim Attractions	0	75,381	0	0	0	298,524	0	160,447
Miscellaneous Fair	56,443	97,532	23,920	74,244	72,761	119,211	71,494	45,265
Miscellaneous Non-Fair	0	2,270	1,144	5,714	0	0	0	1,032
Interim Revenue	464,966	522,044	233,681	202,808	380,040	296,095	396,550	385,446
Prior Year Revenue Adjustment	0	(8,351)	10,222	(2,786)	4,559	6,911	7,711	(200)
Other Operating Revenue	0	45,883	4,576	18,133	13,259	54,128	9,599	1,153
Total Operating Revenues	1,006,085	1,434,446	448,492	677,489	1,031,281	1,672,385	901,122	1,053,040
Operating Expenditures:								
Administration	280,966	342,898	135,683	236,082	265,757	377,404	255,184	367,818
Maintenance & General Operations	439,516	313,802	178,348	262,206	428,558	455,950	317,896	387,427
Publicity	38,375	100,257	25,217	47,726	66,343	50,573	53,841	74,552
Attendance Operations	50,018	89,692	4,444	77,905	90,340	117,958	41,187	81,103
Miscellaneous Fair	0	24,725	4,309	3,216	23,543	57,627	9,332	5,395
Miscellaneous Non-Fair Programs	0	15,557	172	2,532	0	0	0	11,204
Premiums	60,769	50,741	19,259	24,193	23,492	52,064	17,004	32,777
Exhibits	49,705	67,605	39,025	28,226	71,590	76,285	28,848	36,648
Horse Show	3,175	0	3,392	0	23,235	14,466	0	0
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0	0	23,445	0	22,838
Horse Racing (Satellite Wagering)	0	0	68,245	0	0	0	0	0
Fair Entertainment Expense	138,907	399,427	108,503	102,115	115,673	115,207	165,042	96,423
Interim Entertainment Expense	0	8,490	317	0	0	212,342	0	7,222
Equipment Funded by Fair	1,072	23,475	489	1,462	33,827	25,216	0	6,787
Prior Year Expense Adjustment	(2,033)	(2,236)	379	3,374	3,473	6,890	(1,776)	6,149
Cash (Over/Under)	302	494	76	647	220	117	149	1,471
Capital Expenditures Funded by Fair	59,712	18,050	1,287	7,874	0	35,863	439	19,847
Total Operating Expenditures	1,120,484	1,452,977	589,145	797,558	1,146,051	1,621,408	887,146	1,157,661
Other Addition/(Reduction) in Resources	0	0	0	0	17,185	0	0	0
Net Effect	18,965	105,469	(16,653)	3,931	26,415	174,977	137,976	19,378
Ending Resources 12/31/2002	\$521,231	\$1,175,396	\$55,554	\$227,879	\$478,024	\$773,309	\$486,905	\$304,093
Reserve Percentage	46.5%	80.9%	9.4%	28.6%	41.7%	47.7%	54.9%	26.3%

	3rd DAA, Silver Dollar Fair	4th DAA, Sonoma Marin Fair	9th DAA, Redwood Acres Fair	13th DAA, Yuba Sutter Fair	14th DAA, Santa Cruz County Fair	17th DAA, Nevada County Fair	21-A DAA, Madera District Fair	23rd DAA, Contra Costa County Fair
Statement of Financial Condition								
Assets								
Cash:								
Restricted Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Available Cash	652,313	1,272,752	198,194	292,326	526,926	872,909	516,961	315,555
Accounts Receivable	19,758	64	20,717	42,485	0	39,501	70,323	156,996
Other Assets	1,901	6,665	548	0	0	8,343	1,871	0
Land	15,523	0	57,341	92,728	8,500	598,266	45,297	97,504
Buildings and Improvements	5,085,659	3,118,463	3,244,008	2,247,921	2,497,256	3,920,905	2,494,691	2,343,720
Equipment	450,893	187,142	115,678	94,216	136,606	121,100	119,619	232,886
Less Accumulated Depreciation	0	0	0	0	0	0	0	0
Total Assets	6,226,045	4,585,086	3,636,485	2,769,675	3,169,288	5,561,023	3,248,761	3,146,661
Obligations & Net Resources								
Insurance Fees Payable	0	0	(204)	0	0	1,010	610	(592)
Accounts Payable	55,916	13,851	8,631	4,113	12,898	20,112	21,957	12,083
Payroll Liabilities	392	0	5,106	0	69	13,122	8,486	610
Deferred Revenue	36,300	54,525	1,941	38,820	0	0	18,683	33,134
Other Liabilities	0	688	141	1,166	0	(150)	0	0
Guarantee Deposits	2,750	16,215	3,528	7,560	11,615	65,905	13,465	49,410
Long Term Debt	0	0	0	0	0	0	8,356	0
Compensated Absences Liability	56,881	18,807	18,866	40,105	0	23,353	31,284	72,865
Total Obligations	152,240	104,085	38,009	91,764	24,582	123,353	102,841	167,510
Net Resources								
Resources for Junior Livestock Auction	500	0	8,545	15,168	24,320	47,444	1,867	4,825
Investment in Capital Assets	5,552,074	3,305,606	3,417,027	2,434,864	2,642,362	4,616,918	2,651,251	2,670,233
Resources Available for Operations	521,231	1,175,396	55,554	227,879	478,024	773,309	486,905	304,093
Resources Available for Projects	0	0	117,351	0	0	0	5,896	0
Resources (Other)	0	0	0	0	0	0	0	0
Total Obligations & Resources	\$6,226,045	\$4,585,086	\$3,636,485	\$2,769,675	\$3,169,288	\$5,561,023	\$3,248,761	\$3,146,661

	25th DAA, Napa Town & Country Fair	27th DAA, Shasta District Fair	35th DAA, Merced County Fair	45th DAA, CA Mid- Winter Fair	El Dorado County Fair	Humboldt County Fair	Marin County Fair	Salinas Valley Fair
Beginning Resources 1/1/2002	\$373,956	\$366,747	\$307,521	\$173,774	\$81,853	\$99,992	\$399,645	\$190,564
Resources Acquired:								
State Allocation	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000
Other	0	0	2,313	0	0	0	0	0
Operating Revenues:								
Admissions to Grounds	247,220	213,151	425,940	247,455	202,768	167,367	814,572	114,875
Industrial and Commercial Space	80,827	65,540	47,431	54,938	56,608	24,839	117,384	21,175
Concessions	176,465	221,200	273,129	267,778	147,886	119,712	137,583	87,280
Exhibits	4,902	12,832	13,062	22,795	22,336	17,512	24,802	26,925
Horse Show	0	3,747	632	0	10,904	0	0	20,600
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0	0	433,688	0	0
Horse Racing (Satellite Wagering)	0	112,438	0	0	0	0	0	0
Fair Attractions	42,624	11,171	0	2,000	575	0	0	0
Interim Attractions	0	60,983	47,194	120,923	46,829	0	0	0
Miscellaneous Fair	69,593	57,448	73,710	115,620	37,467	60,242	167,583	98,378
Miscellaneous Non-Fair	0	0	0	0	119,447	2,861	0	0
Interim Revenue	543,992	111,962	492,315	97,342	284,832	101,834	41,877	454,105
Prior Year Revenue Adjustment	1,448	151	(10,202)	3,673	1,815	2,338	0	(1,885)
Other Operating Revenue	13,393	14,773	9,412	26,409	7,668	8,930	13,603	8,440
Total Operating Revenues	1,180,464	885,396	1,372,624	958,933	939,135	939,323	1,317,404	829,893
Operating Expenditures:								
Administration	293,269	236,524	292,423	270,362	276,494	209,634	215,961	256,930
Maintenance & General Operations	495,361	351,622	517,585	285,567	398,759	220,381	206,217	263,845
Publicity	35,502	30,882	91,183	57,329	31,582	61,006	132,942	70,240
Attendance Operations	97,318	66,353	86,932	107,851	56,352	66,600	214,839	38,365
Miscellaneous Fair	14,528	15,547	24,064	35,020	12,391	11,903	37,998	28,725
Miscellaneous Non-Fair Programs	0	8,697	429	0	117,040	1,192	0	0
Premiums	23,946	50,953	38,210	15,238	27,826	34,338	55,768	22,860
Exhibits	64,365	38,713	113,229	57,638	63,708	78,245	156,130	24,835
Horse Show	0	2,928	1,142	0	5,531	0	0	19,995
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0	0	334,158	0	0
Horse Racing (Satellite Wagering)	0	124,492	0	0	0	0	0	0
Fair Entertainment Expense	164,242	126,533	291,087	217,452	82,566	25,832	524,932	92,480
Interim Entertainment Expense	0	11,331	0	107,452	0	0	0	67,455
Equipment Funded by Fair	0	7,149	16,512	0	1,198	14,278	930	3,880
Prior Year Expense Adjustment	57,720	6,990	(3,532)	2,389	(60,564)	10,869	0	40
Cash (Over/Under)	(325)	(673)	(557)	(349)	690	(492)	0	130
Capital Expenditures Funded by Fair	15,976	36,714	2,285	233	3,439	295	2,343	3,810
Total Operating Expenditures	1,261,902	1,114,755	1,470,991	1,156,182	1,017,012	1,068,239	1,548,060	893,590
Other Addition/(Reduction) in Resources	0	0	0	(14,112)	0	0	0	0
Net Effect	42,561	(105,359)	27,947	(87,362)	46,123	(4,916)	(106,656)	60,303
Ending Resources 12/31/2002	\$416,516	\$261,389	\$335,469	\$86,411	\$127,977	\$95,076	\$292,989	\$250,867
Reserve Percentage	33.0%	23.4%	22.8%	7.5%	12.6%	8.9%	18.9%	28.1%

	25th DAA, Napa Town & Country Fair	27th DAA, Shasta District Fair	35th DAA, Merced County Fair	45th DAA, CA Mid- Winter Fair	El Dorado County Fair	Humboldt County Fair	Marin County Fair	Salinas Valley Fair
Statement of Financial Condition								
Assets								
Cash:								
Restricted Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Available Cash	701,025	332,011	442,020	303,805	155,726	172,924	321,231	226,476
Accounts Receivable	13,984	20,150	34,068	15,631	46,218	43,482	0	15,969
Other Assets	0	3,936	159	5,224	0	0	0	94,768
Land	154,226	111,973	179,771	0	18,353	0	1,777,659	41,296
Buildings and Improvements	3,301,847	3,410,528	3,766,705	2,095,511	3,437,915	2,672,760	3,878,843	2,344,846
Equipment	1,036,211	183,819	166,404	54,210	266,446	125,164	164,105	465,105
Less Accumulated Depreciation	0	0	0	0	0	0	0	0
Total Assets	5,207,293	4,062,417	4,589,127	2,474,380	3,924,658	3,014,330	6,141,839	3,188,459
Obligations & Net Resources								
Insurance Fees Payable	0	0	0	166	0	(493)	0	1,618
Accounts Payable	19,206	12,235	28,156	0	21,293	75,104	0	19,736
Payroll Liabilities	10,735	153	0	15,381	651	0	0	472
Deferred Revenue	11,039	33,506	52,270	124,347	0	9,978	0	0
Other Liabilities	0	150	0	(18)	2,702	1,236	0	0
Guarantee Deposits	7,000	9,618	20,640	1,300	469	3,014	0	9,360
Long Term Debt	0	0	3,107	0	52,140	0	0	11,708
Compensated Absences Liability	35,866	22,453	26,029	43,938	48,852	3,121	0	28,250
Total Obligations	83,846	78,115	130,202	185,114	126,106	91,960	0	71,144
Net Resources								
Resources for Junior Livestock Auction	31,000	5,338	10,577	53,134	0	132	0	2,000
Investment in Capital Assets	4,492,284	3,706,320	4,112,881	2,149,721	3,670,574	2,797,924	5,820,608	2,851,246
Resources Available for Operations	416,516	261,389	335,469	86,411	127,977	95,076	292,989	250,853
Resources Available for Projects	55,468	11,254	0	0	0	29,238	28,242	13,216
Resources (Other)	128,180	0	0	0	0	0	0	0
Total Obligations & Resources	\$5,207,293	\$4,062,417	\$4,589,127	\$2,474,380	\$3,924,658	\$3,014,330	\$6,141,839	\$3,188,459

 CDFFA™	Napa County Fair	Placer County Fair	Lodi Grape Festival
Beginning Resources 1/1/2002	\$386,605	\$164,567	\$492,452
Resources Acquired:			
State Allocation	124,000	124,000	124,000
Other	0	25,000	0
Operating Revenues:			
Admissions to Grounds	112,335	119,495	222,066
Industrial and Commercial Space	14,600	30,384	56,475
Concessions	65,664	123,670	179,502
Exhibits	270	9,222	1,667
Horse Show	0	0	0
Horse Racing (Fairtime Pari-Mutuel)	0	0	0
Horse Racing (Satellite Wagering)	0	0	0
Fair Attractions	0	12,281	0
Interim Attractions	839,440	551,113	0
Miscellaneous Fair	8,057	30,182	20,622
Miscellaneous Non-Fair	0	0	53,800
Interim Revenue	67,358	245,745	153,220
Prior Year Revenue Adjustment	58,948	28,918	27,411
Other Operating Revenue	14,441	33,452	89,760
Total Operating Revenues	1,181,113	1,184,462	804,522
Operating Expenditures:			
Administration	229,293	218,527	339,315
Maintenance & General Operations	186,654	316,482	228,687
Publicity	21,258	44,865	40,449
Attendance Operations	33,140	41,887	64,622
Miscellaneous Fair	8,583	10,139	12,637
Miscellaneous Non-Fair Programs	0	5,804	0
Premiums	13,326	33,021	27,447
Exhibits	17,645	35,865	37,138
Horse Show	0	0	0
Horse Racing (Fairtime Pari-Mutuel)	0	0	0
Horse Racing (Satellite Wagering)	0	0	0
Fair Entertainment Expense	103,955	127,608	71,715
Interim Entertainment Expense	610,598	463,137	33,457
Equipment Funded by Fair	5,352	0	5,901
Prior Year Expense Adjustment	795	3,509	0
Cash (Over/Under)	0	156	1,487
Capital Expenditures Funded by Fair	5,400	0	48,635
Total Operating Expenditures	1,235,999	1,301,000	911,490
Other Addition/(Reduction) in Resources	0	0	0
Net Effect	69,115	32,462	17,032
Ending Resources 12/31/2002	\$455,721	\$197,029	\$509,484
Reserve Percentage	36.9%	15.1%	55.9%

 CDFFA™	Napa County Fair	Placer County Fair	Lodi Grape Festival
Statement of Financial Condition			
Assets			
Cash:			
Restricted Cash	\$0	\$27,471	\$0
Available Cash	535,421	239,781	552,202
Accounts Receivable	5,270	52,598	0
Other Assets	6,956	4,117	0
Land	158,223	0	88,340
Buildings and Improvements	2,439,861	0	2,716,506
Equipment	501,696	227,682	337,119
Less Accumulated Depreciation	0	0	0
Total Assets	3,647,427	551,649	3,694,168
Obligations & Net Resources			
Insurance Fees Payable	0	(474)	0
Accounts Payable	12,722	47,623	0
Payroll Liabilities	(1,316)	712	0
Deferred Revenue	0	82,109	40,800
Other Liabilities	2,686	0	0
Guarantee Deposits	8,475	8,490	1,918
Long Term Debt	0	2	0
Compensated Absences Liability	9,834	13,414	0
Total Obligations	32,401	151,876	42,718
Net Resources			
Resources for Junior Livestock Auction	0	7,837	0
Investment in Capital Assets	3,099,780	192,629	3,141,966
Resources Available for Operations	455,721	197,029	509,484
Resources Available for Projects	59,525	2,277	0
Resources (Other)	0	0	0
Total Obligations & Resources	\$3,647,427	\$551,649	\$3,694,168

**Class IV Fairs
STOP Summary**



	7th DAA, Monterey County Fair	19th DAA, Santa Barbara Fair	24th DAA, Tulare County Fair	28th DAA, San Bernardino County Fair	37th DAA, Santa Maria Fair Park	38th DAA, Stanislaus County Fair	46th DAA, Farmers Fair & Festival	National Date Festival (FY 01/02)	San Mateo County Fair
Beginning Resources 1/1/2002	\$791,101	\$303,068	(\$148,216)	\$32,507	\$705,555	\$597,010	\$537,196	\$691,131	\$797,891
Resources Acquired:									
State Allocation	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Other	0	0	103,651	0	1,000	0	178,201	135,246	40,000
Operating Revenues:									
Admissions to Grounds	227,211	119,770	388,741	335,317	249,732	901,247	364,342	904,718	552,221
Industrial and Commercial Space	131,785	18,332	76,316	104,757	59,209	22,120	100,164	245,028	143,075
Concessions	64,961	174,745	269,425	247,710	232,521	758,923	221,241	627,577	366,336
Exhibits	14,386	5,592	9,856	16,993	30,695	23,218	25,865	14,118	22,791
Horse Show	31,487	271,693	64,530	3,834	0	15,220	5,281	0	0
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0	0	0	0	0	319,733
Horse Racing (Satellite Wagering)	431,341	489,403	200,157	569,543	385,350	365,721	1,245,618	363,425	0
Fair Attractions	0	0	29,793	47,508	24,844	405,750	19,149	0	0
Interim Attractions	0	0	0	280,402	0	0	301,974	0	0
Miscellaneous Fair	88,981	56,723	138,993	151,144	109,832	104,128	180,932	379,819	196,768
Miscellaneous Non-Fair	0	190,309	283	4,379	306,536	0	0	0	0
Interim Revenue	553,552	958,546	252,196	387,814	353,653	281,412	731,093	433,958	2,393,127
Prior Year Revenue Adjustment	(14,463)	660	3,146	3,318	(6,819)	2,290	803	(150,000)	19,918
Other Operating Revenue	53,905	22,625	24,655	34,597	38,014	25,565	20,632	24,866	33,657
Total Operating Revenues	1,583,146	2,308,398	1,458,091	2,187,317	1,783,568	2,905,594	3,217,094	2,843,509	4,047,626
Operating Expenditures:									
Administration	388,033	558,895	353,733	333,900	370,783	478,620	449,323	695,878	1,044,591
Maintenance & General Operations	432,533	982,451	398,834	530,144	287,131	636,464	337,568	415,088	1,450,510
Publicity	86,989	77,465	60,241	123,510	68,878	138,333	206,333	162,024	277,797
Attendance Operations	11,060	39,958	83,156	136,932	94,671	194,346	204,114	305,919	461,283
Miscellaneous Fair	29,314	2,450	86,166	59,850	26,180	46,624	76,790	104,821	33,058
Miscellaneous Non-Fair Programs	0	158,747	36,280	0	101,691	0	92,680	13,629	0
Premiums	32,467	23,669	36,048	33,825	7,313	78,774	44,524	43,156	44,882
Exhibits	161,372	29,392	58,103	55,448	101,227	185,919	253,752	100,172	227,578
Horse Show	27,910	215,976	104,945	1,949	200	37,915	11,357	0	0
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	0	0	0	0	0	147,984
Horse Racing (Satellite Wagering)	255,623	322,986	157,373	448,266	342,063	261,057	914,710	327,188	0
Fair Entertainment Expense	115,282	62,197	220,539	343,089	218,449	740,005	627,134	485,917	438,115
Interim Entertainment Expense	0	0	0	232,149	41,574	0	0	0	0
Equipment Funded by Fair	31,076	975	1,978	0	5,077	35,526	11,880	0	8,492
Prior Year Expense Adjustment	(13,449)	122,818	5,794	17,352	(15,631)	(1,042)	(15,153)	0	14,801
Cash (Over/Under)	(676)	200	2,835	(1,220)	1,227	281	205	0	(112)
Depreciation Expense	0	0	0	0	18,179	0	0	0	0
Capital Expenditures Funded by Fair	59,824	99,365	7,453	7,457	3,088	10,898	58,069	350,660	15,232
Total Operating Expenditures	1,617,358	2,697,542	1,613,478	2,322,651	1,672,100	2,843,720	3,273,285	3,004,452	4,164,211
Other Addition/(Reduction) in Resources	0	0	0	0	0	0	0	0	0
Net Effect	70,788	(284,144)	53,264	(30,333)	217,469	166,874	227,011	79,303	28,415
Ending Resources 12/31/2002	\$861,889	\$18,924	(\$94,952)	\$2,175	\$923,024	\$763,883	\$764,208	\$770,434	\$826,306
Reserve Percentage	53.3%	0.7%	-5.9%	0.1%	55.2%	26.9%	23.3%	25.6%	19.8%

	7th DAA, Monterey County Fair	19th DAA, Santa Barbara Fair	24th DAA, Tulare County Fair	28th DAA, San Bernardino County Fair	37th DAA, Santa Barbara County Fair	38th DAA, Stanislaus County Fair	46th DAA, Farmers Fair & Festival	National Date Festival (FY 00/01)	San Mateo County Fair
Statement of Financial Condition									
Assets									
Cash:									
Restricted Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,751,452
Available Cash	1,020,107	259,276	260,405	188,978	925,816	1,054,721	817,448	770,434	1,013,756
Accounts Receivable	30,359	69,692	37,895	41,946	11,563	38,744	285,624	0	457,288
Other Assets	833	0	1,405	3,555	5,096	15,000	0	0	109,175
Land	31,340	213,778	489,069	21,030	98,142	72,594	450,358	0	0
Buildings and Improvements	3,542,856	5,988,833	2,246,043	2,417,993	2,620,084	2,673,732	9,407,413	0	9,318,601
Equipment	175,179	595,421	211,043	427,203	140,575	400,442	699,689	0	756,727
Less Accumulated Depreciation	0	0	0	0	0	0	0	0	0
Total Assets	4,800,674	7,127,001	3,245,860	3,100,704	3,801,277	4,255,232	11,660,534	770,434	14,406,999
Obligations & Net Resources									
Insurance Fees Payable	0	(631)	1,245	(7,958)	170	455	3,509	0	252
Accounts Payable	24,337	138,968	75,805	61,912	29,087	62,144	221,474	0	141,119
Payroll Liabilities	8,582	192	18,329	(846)	6,054	5,110	3,862	0	24,768
Deferred Revenue	0	41,542	0	12,793	13,612	36,905	48,445	0	457,859
Other Liabilities	600	0	0	3,571	0	1,764	7,787	0	24,017
Guarantee Deposits	43,881	32,982	6,274	8,556	83,622	32,898	2,814	0	28,060
Long Term Debt	(3,917)	0	221,425	0	86,542	15,690	932,068	0	0
Compensated Absences Liability	71,639	96,992	47,974	129,526	39,781	101,310	110,109	0	75,899
Total Obligations	145,122	310,045	371,052	207,554	258,869	256,276	1,330,069	0	751,974
Net Resources									
Resources for Junior Livestock Auction	30,645	0	6,169	19,532	49,599	54,526	11,899	0	1,939
Investment in Capital Assets	3,743,810	6,798,033	2,946,155	2,863,118	2,569,785	3,144,006	9,554,358	0	10,075,328
Resources Available for Operations	861,889	18,924	(77,515)	2,175	923,024	763,883	764,208	770,434	826,306
Resources Available for Projects	19,209	0	0	8,324	0	36,541	0	0	0
Resources (Other)	0	0	0	0	0	0	0	0	2,751,452
Total Obligations & Resources	\$4,800,674	\$7,127,001	\$3,245,860	\$3,100,704	\$3,801,277	\$4,255,232	\$11,660,534	\$770,434	\$14,406,999

*Reserve not reconciled

	2nd DAA, San Joaquin County Fair	15th DAA, Kern County Fair	16th DAA, CA Mid-State Fair	31st DAA, Ventura County Fair	50th DAA, Antelope Valley Fair	Solano County Fair
Beginning Resources 1/1/2002	\$695,151	\$1,100,855	\$419,820	\$1,626,515	\$1,676,534	\$2,011,327
Resources Acquired:						
State Allocation	40,000	40,000	40,000	40,000	40,000	40,000
Other	0	0	0	0	0	169,538
Operating Revenues:						
Admissions to Grounds	637,301	1,343,502	1,305,994	1,077,177	596,296	416,582
Industrial and Commercial Space	41,729	215,780	259,685	32,200	106,118	87,415
Concessions	449,825	1,271,826	1,057,471	1,096,625	702,069	254,524
Exhibits	31,167	74,442	22,643	22,553	27,826	18,740
Horse Show	0	235,969	226,256	41,918	40,809	0
Horse Racing (Fairtime Pari-Mutuel)	1,127,507	0	0	0	0	1,610,566
Horse Racing (Satellite Wagering)	1,161,080	404,548	0	1,857,110	887,076	984,053
Fair Attractions	0	64,505	2,539,087	9,600	456,306	0
Miscellaneous Fair	197,783	438,865	560,309	348,195	226,389	640,560
Miscellaneous Non-Fair	0	0	0	0	188,147	0
Interim Revenue	476,308	841,283	423,857	1,498,203	458,646	438,354
Prior Year Revenue Adjustment	218,256	10,151	339	37,733	8,756	0
Other Operating Revenue	19,894	27,844	69,897	46,605	292,302	500,744
Total Operating Revenues	4,360,850	4,928,715	6,465,538	6,067,919	3,990,740	4,951,538
Operating Expenditures:						
Administration	493,115	1,232,681	668,363	1,069,372	566,564	848,118
Maintenance & General Operations	956,675	1,232,833	918,585	1,468,737	551,096	1,040,779
Publicity	175,686	266,097	220,900	279,153	217,578	226,892
Attendance Operations	194,025	325,340	300,900	448,228	253,540	245,030
Miscellaneous Fair	10,705	100,435	102,294	172,575	58,187	303,357
Miscellaneous Non-Fair Programs	0	0	0	184,419	102,423	0
Premiums	67,215	114,174	84,586	155,486	45,046	121,926
Exhibits	281,825	201,165	117,060	262,087	84,161	265,911
Horse Show	0	180,928	225,214	58,249	35,538	250
Horse Racing (Fairtime Pari-Mutuel)	576,880	0	0	0	0	807,423
Horse Racing (Satellite Wagering)	868,063	353,368	0	941,803	570,546	386,131
Fair Entertainment Expense	639,027	844,569	3,218,492	744,910	716,354	606,111
Interim Entertainment Expense	0	39,325	0	0	75,020	0
Equipment Funded by Fair	26,645	28,480	4,837	49,838	157,147	5,694
Prior Year Expense Adjustment	24,716	22,948	41,138	39,046	(10,716)	362,500
Cash (Over/Under)	2,301	825	323	568	(1,618)	61
Depreciation Expense	0	0	0	0	17,328	360,381
Capital Expenditures Funded by Fair	173,228	66,764	162,652	170,493	0	(189,809)
Total Operating Expenditures	4,490,106	5,009,932	6,065,344	6,044,964	3,438,194	5,390,755
Other Addition/(Reduction) in Resources	0	5,227	0	0	0	0
Net Effect	(89,256)	(35,990)	440,194	62,955	592,546	(229,679)
Ending Resources 12/31/2002	\$605,895	\$1,064,865	\$860,014	\$1,689,470	\$2,269,080	\$1,781,648
Investment in Capital Assets	\$0	\$0	\$0	\$0	\$399,571	\$0
Restricted	\$0	\$0	\$0	\$0	\$0	\$327,790
Unrestricted - Available for Operations	\$605,895	\$1,064,865	\$861,130	\$1,689,470	\$1,869,509	\$1,453,858
Reserve Percentage	13.5%	21.3%	14.2%	27.9%	54.4%	27.0%

	2nd DAA, San Joaquin County Fair	15th DAA, Kern County Fair	16th DAA, CA Mid- State Fair	31st DAA, Ventura County Fair	50th DAA, Antelope Valley Fair	Solano County Fair
Statement of Financial Condition						
Assets						
Cash:						
Restricted Cash	\$0	\$0	\$0	\$0	\$0	\$0
Available Cash	529,008	1,374,524	1,446,543	2,131,002	2,501,264	1,636,239
Accounts Receivable	76,394	70,787	109,793	93,282	171,882	323,207
Other Assets	200,352	(308)	12,304	14,233	9,305,282	58,011
Land	248,846	0	739,920	282,915	703,922	167,085
Buildings and Improvements	11,715,401	4,906,912	7,280,051	11,426,464	202,054	9,177,193
Equipment	426,410	986,068	1,261,915	1,370,327	358,001	605,983
Less Accumulated Depreciation	0	0	0	0	(17,328)	(6,373,728)
Total Assets	13,196,411	7,337,983	10,850,526	15,318,224	13,225,076	5,593,990
Obligations & Net Resources						
Insurance Fees Payable	571	0	8,253	(13,579)	0	0
Accounts Payable	0	70,358	110,832	146,356	248,648	63,357
Payroll Liabilities	1,645	(3,059)	8,395	1,676	7,088	52,073
Deferred Revenue	10,000	48,636	40,618	77,188	0	0
Other Liabilities	(114)	(2,082)	362,102	2,096	4,810	8,150
Guarantee Deposits	12,600	0	4,600	65,700	49,932	43,753
Long Term Debt	0	0	101,022	0	0	0
Compensated Absences Liability	151,972	274,700	139,160	188,630	100,208	68,475
Total Obligations	176,674	388,555	774,982	468,067	410,686	235,808
Net Resources						
Resources for Junior Livestock Auction	23,185	0	35,048	80,981	67,489	0
Investment in Capital Assets	12,390,657	5,884,562	9,180,864	13,079,706	816,470	3,576,534
Resources Available for Operations	605,895	1,064,865	860,014	1,689,470	1,869,509	1,453,858
Resources Available for Projects	0	0	(382)	0	55,000	0
Resources (Other)	0	0	0	0	10,005,922	327,790
Total Obligations & Resources	\$13,196,411	\$7,337,983	\$10,850,526	\$15,318,224	\$13,225,076	\$5,593,990

Note: Solano County Fair depreciates fixed assets.

	1-A DAA, Grand Nat'l Rodeo & Show (FY 01/02)	21st DAA, The Big Fresno Fair	Alameda County Fair	National Orange Show	Santa Clara County Fair	Sonoma County Fair
Beginning Resources 1/1/2002	\$1,540,849	\$2,347,757	\$2,860,916	\$10,568,786	(\$706,684)	\$5,519,081
Investment in Capital Assets	\$0	\$0	\$0	\$10,581,122	\$46,126	\$0
Unrestricted - Available for Operations	1,540,849	2,347,757	2,860,916	(12,336)	(752,810)	\$5,519,081
Resources Acquired:						
State Allocation	175,000	35,000	35,000	35,000	35,000	35,000
Other	0	0	0	0	500,000	52,858
Operating Revenues:						
Admissions to Grounds	900,515	1,909,083	1,384,432	0	0	1,141,992
Industrial and Commercial Space	81,225	272,076	371,053	65,077	137,733	358,325
Concessions	169,898	1,608,016	1,471,454	225,232	161,985	1,665,155
Exhibits	118,458	26,433	38,365	154,800	13,207	45,987
Horse Show	216,689	0	433,552	0	0	0
Horse Racing (Fairtime Pari-Mutuel)	0	821,327	3,576,199	0	0	2,285,015
Horse Racing (Satellite Wagering)	0	662,663	3,088,655	2,847,808	2,299,829	928,049
Fair Attractions	49,252	0	0	0	0	106,521
Interim Attractions	0	75,810	0	0	0	0
Miscellaneous Fair	451,170	925,138	619,547	219,067	276,508	488,945
Miscellaneous Non-Fair	291,478	0	0	1,507,405	0	0
Interim Revenue	4,922,309	1,085,807	3,571,606	1,461,716	1,753,072	1,439,959
Prior Year Revenue Adjustment	12,253	17,132	0	0	0	0
Other Operating Revenue	208,511	63,579	368,792	191,551	17,751	232,784
Total Operating Revenues	7,421,758	7,467,064	14,923,655	6,672,656	4,660,085	8,692,732
Operating Expenditures:						
Administration	1,441,344	1,192,552	1,441,072	1,135,107	1,617,554	1,087,074
Maintenance & General Operations	1,809,485	1,445,315	2,219,109	1,625,725	1,418,018	2,814,952
Publicity	412,451	385,616	855,982	57,158	168,420	274,538
Attendance Operations	1,515,664	743,435	1,327,962	79,585	99,417	672,459
Miscellaneous Fair	257,696	16,054	82,353	0	14,723	0
Miscellaneous Non-Fair Programs	267,007	0	752,607	1,116,856	0	0
Premiums	256,614	142,745	290,992	0	3,298	300,934
Exhibits	71,359	390,694	739,789	353,741	73,148	571,219
Horse Show	98,658	0	0	0	0	0
Horse Racing (Fairtime Pari-Mutuel)	0	700,160	2,458,864	0	0	708,020
Horse Racing (Satellite Wagering)	0	642,941	1,513,204	2,353,221	1,402,592	591,406
Fair Entertainment Expense	630,438	890,682	909,102	0	97,064	605,533
Interim Entertainment	0	330,509	1,863,949	0	0	0
Equipment Funded by Fair	86,166	31,334	0	0	0	0
Prior Year Expense Adjustment	(426)	20,535	0	0	13,160	0
Cash (Over/Under)	0	(432)	0	0	(49)	1,461
Depreciation Expense	0	0	0	647,729	46,337	0
Capital Expenditures Funded by Fair	286,079	301,965	918,629	0	0	781,976
Total Operating Expenditures	7,132,535	7,234,105	15,373,614	7,369,122	4,953,682	8,409,572
Other Addition/(Reduction) in Resources	0	(37,173)	0	(38,543)	0	0
Net Effect	464,223	230,786	(414,959)	(700,009)	241,403	371,018
Ending Resources 12/31/2002	\$2,005,072	\$2,578,543	\$2,445,957	\$9,868,777	(\$465,281)	\$5,890,099
Investment in Capital Assets	0	0	0	10,134,134	99,508	0
Unrestricted - Available for Operations	2,005,072	2,578,543	2,445,957	(265,357)	(564,789)	5,890,099
Reserve Percentage	28.1%	35.6%	15.9%	-3.6%	-11.4%	70.0%

	1-A DAA, Grand Nat'l Rodeo & Show (FY 00/01)	21st DAA, The Big Fresno Fair	Alameda County Fair	National Orange Show	Santa Clara County Fair	Sonoma County Fair
Statement of Financial Condition						
Assets						
Cash:						
Restricted Cash	\$0	\$0	\$0	\$0	\$0	\$0
Available Cash	2,969,278	3,090,195	3,180,269	214,247	491,542	6,070,065
Accounts Receivable	51,752	184,530	415,768	183,317	18,110	238,476
Other Assets	72,146	(4,583)	3,699	211,406	15,971	100,421
Land	145,397	244,077	1,375,291	1,159,265	27,341	548,593
Buildings and Improvements	16,073,493	13,921,526	21,190,393	17,273,531	49,871	18,313,657
Equipment	1,603,089	169,859	2,629,124	2,574,624	319,548	2,485,957
Less Accumulated Depreciation	0	0	0	(10,873,286)	(297,252)	0
Total Assets	20,915,155	17,605,605	28,794,544	10,743,104	625,131	27,757,169
Obligations & Net Resources						
Insurance Fees Payable	0	0	0	0	0	0
Accounts Payable	423,724	290,684	396,670	336,382	35,312	130,703
Payroll Liabilities	6,027	(8)	177,042	0	26,037	307,740
Deferred Revenue	400,364	16,786	0	94,558	25,055	0
Other Liabilities	49,341	4,430	0	334,886	165,115	16,810
Guarantee Deposits	5,910	184,570	84,945	108,502	0	63,609
Long Term Debt	0	814,910	0	0	644,452	0
Compensated Absences Liability	190,562	190,584	201,622	0	189,337	0
Total Obligations	1,075,928	1,501,956	860,281	874,328	1,085,308	518,863
Net Resources						
Resources for Junior Livestock Auction	12,175	4,554	15,691	0	5,104	0
Investment in Capital Assets	17,821,979	13,520,551	25,194,808	10,134,134	99,508	21,348,207
Resources Available for Operations	2,005,072	2,578,543	2,445,964	(265,357)	(564,789)	5,890,099
Resources Available for Projects	0	0	0	0	0	0
Resources (Other)	0	0	277,800	0	0	0
Total Obligations & Resources	\$20,915,155	\$17,605,605	\$28,794,544	\$10,743,104	\$625,131	\$27,757,169

Note: National Orange Show and Santa Clara County Fair depreciate their fixed assets.

**Class VII Fairs
STOP Summary**

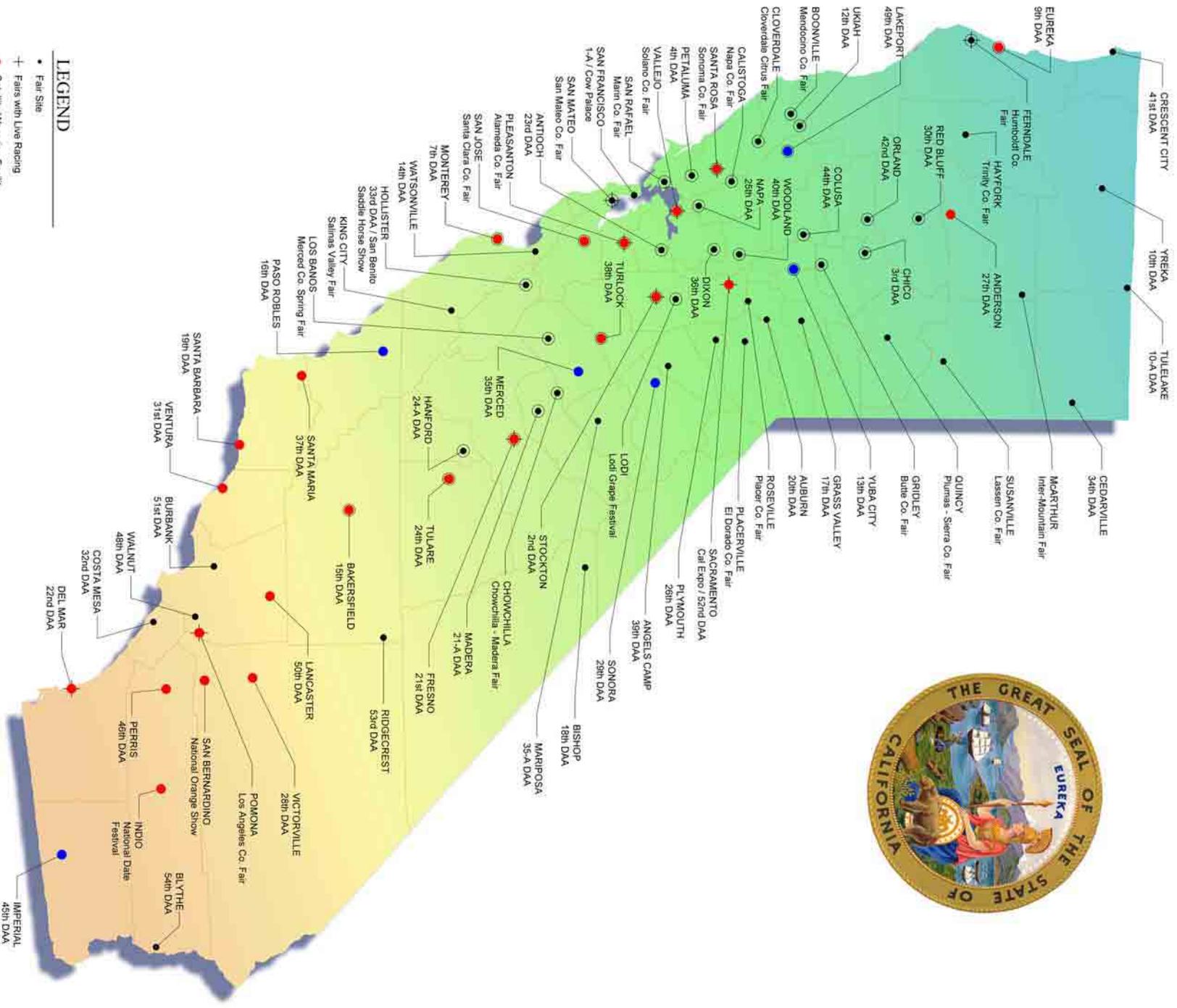


	22nd DAA, San Diego County Fair	32nd DAA, Orange County Fair	CA Exposition and State Fair (Cal Expo)	Los Angeles County Fair
Beginning Resources 1/1/2002				
Investment in Capital Assets	\$31,393,656	\$22,400,161	\$21,287,133	\$20,987,430
Restricted Resources	\$126,102	\$0	\$0	\$0
Unrestricted - Available for Operations	7,744,034	18,160,615	4,284,813	19,042,087
Total	39,263,792	40,560,776	25,571,946	40,029,517
Resources Acquired:				
State Allocation	35,000	0	0	35,000
Other	0	37,859	265,000	0
Operating Revenues:				
Admissions to Grounds	4,782,890	3,949,339	5,793,429	7,029,601
Industrial and Commercial Space	1,959,978	565,994	1,687,830	3,592,603
Concessions	6,880,254	3,142,029	3,940,725	5,035,367
Exhibits	168,108	57,476	244,877	248,331
Horse Show	1,554,277	2,104	0	51,196
Horse Racing (Fairtime Pari-Mutuel)	0	0	1,367,194	4,815,745
Horse Racing (Satellite Wagering)	3,348,587	0	1,821,622	2,446,691
Fair Attractions	8,035	378,743	0	0
Interim Attractions	0	0	9,645,310	0
Miscellaneous Fair	1,292,716	1,490,172	3,707,909	4,612,400
Miscellaneous Non-Fair	428,984	0	0	145,645
Interim Revenue	21,880,651	7,364,741	729,019	10,201,893
Prior Year Revenue Adjustment	0	4,307	79,893	0
Other Operating Revenue	606,709	527,820	101,390	10,674,331
Total Operating Revenues	42,911,189	17,482,725	29,119,198	48,853,803
Operating Expenditures:				
Administration	12,992,063	2,853,428	14,157,596	28,249,554
Maintenance & General Operations	5,875,520	6,095,373	7,050,203	4,457,875
Publicity	1,812,471	1,528,733	2,190,618	2,311,821
Attendance Operations	2,744,390	1,597,570	0	586,077
Miscellaneous Fair	185,778	342,933	0	2,918,458
Miscellaneous Non-Fair Programs	2,271,748	0	0	2,385,101
Premiums	313,059	99,398	510,668	57,704
Exhibits	5,183,144	840,613	74,217	1,508,634
Horse Show	1,210,774	1,366	0	131,188
Horse Racing (Fairtime Pari-Mutuel)	0	0	0	1,918,107
Horse Racing (Satellite Wagering)	2,238,370	0	1,458,442	1,846,430
Fair Entertainment Expense	2,445,429	2,322,653	892,997	1,417,175
Interim Entertainment Expense	631,855	0	0	0
Equipment Funded by Fair	0	113,771	0	0
Prior Year Expense Adjustment	0	(4,960)	(970,595)	0
Cash (Over/Under)	2,678	6,723	0	0
Depreciation Expense	1,697,992	1,472,984	2,707,400	0
Capital Expenditures Funded by Fair	0	93,167	253,226	0
Total Operating Expenditures	39,605,271	17,363,752	28,324,772	47,788,124
Other Addition/(Reduction) in Resources	5,610,218	0	165,210	0
Net Effect	8,951,136	156,832	1,224,636	1,100,679
Ending Resources 12/31/2002				
Investment in Capital Assets	30,077,498	21,280,386	21,287,133	23,191,247
Restricted Resources	57,522	0	0	0
Unrestricted - Available for Operations	6,859,475	19,437,223	5,509,450	17,938,949
Total	\$36,994,495	\$40,717,609	\$26,796,583	\$41,130,196
Reserve Percentage (Unrestricted)	15.2%	111.9%	19.5%	37.5%

 CDFFA™	22nd DAA, Del Mar Fair	32nd DAA, Orange County Fair	CA Exposition and State Fair (Cal Expo)	Los Angeles County Fair
Statement of Financial Condition				
Assets				
Cash:				
Restricted Cash	\$77,398	\$0	\$0	\$14,717,710
Available Cash	8,794,356	20,088,615	3,738,698	4,394,287
Accounts Receivable	475,399	620,765	1,452,957	1,884,311
Other Assets	355,504	14,358	900	5,455,395
Land	14,996,907	133,553	1,643,577	4,512,213
Buildings and Improvements	48,388,130	35,102,853	63,932,511	93,276,904
Equipment	7,833,239	1,595,144	5,402,781	11,804,076
Less Accumulated Depreciation	(41,140,778)	(15,551,165)	(39,512,860)	(43,791,850)
Total Assets	39,780,155	42,004,123	36,658,564	92,253,046
Obligations & Net Resources				
Insurance Fees Payable	0	0	0	0
Accounts Payable	546,605	98,749	3,006,995	2,802,108
Payroll Liabilities	115,204	245,168	0	2,504,282
Deferred Revenue	642,625	444,087	125,086	1,303,163
Due to Other Funds	0	0	0	0
Other Liabilities	708,951	0	301,578	1,139,697
Guarantee Deposits	0	23,845	0	0
Long Term Debt	2,370	0	5,356,172	43,043,221
Compensated Absences Liability	769,905	454,486	1,072,150	330,379
Total Obligations	2,785,660	1,266,334	9,861,981	51,122,850
Net Resources				
Resources for Junior Livestock Auction	4,597	20,180	0	0
Investment in Capital Assets	30,077,498	21,280,386	21,287,133	23,191,247
Resources Available for Operations	6,859,475	19,437,223	5,509,450	17,938,949
Resources Available for Projects	0	0	0	0
Resources (Other)	52,925	0	0	0
Total Obligations & Resources	\$39,780,155	\$42,004,123	\$36,658,564	\$92,253,046

Note: The 22nd DAA, 32nd DAA, Cal Expo, and Los Angeles County Fair depreciate their fixed assets.

CALIFORNIA FAIRS



LEGEND

- Fair Site
- + Fairs with Live Racing
- Satellite Wagging Facility
- Special Event Centers
- OES Mobilization Sites
- DAA= District Agricultural Association